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 Live 2.1-Hour October 31, 2014 Presentation
IRA M. BLOOM, Esq.

POWERS OF APPOINTMENT: A VALUABLE DEVICE

Why YOU Should Purchase

In this October 31, 2014, 2.1-hour (125 minute) presentation, Ira Mark Bloom, Esquire, provides a practical explanation of one of the most valuable, but also most underutilized, estate planning tools: the ***power of appointment***. Mr. Bloom, Justice David Josiah Brewer Distinguished Professor of Law at Albany Law School, includes many ***useful planning*** and ***drafting tips***.

This detailed “**how-to**” practitioner-oriented program gives you the ***knowledge you need*** to properly advise your clients.

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IRA M. BLOOM is the David Josiah Brewer Distinguished Professor of Law at the Albany Law School. Professor Bloom is a nationally-recognized expert in estate planning. He has taught, written, lectured, and consulted in the area for over thirty-five years.

Professor Bloom’s writings include numerous law review articles. He has also co-authored several law school casebooks on trusts and estates and the federal taxation of estates, trusts and gifts. His most recent LexisNexis co-authored casebooks are *Fundamentals Of Trusts And Estates* (4th ed. 2012) and *Federal Taxation Of Estates, Gifts And Trusts* (4th e, 2014).

Professor Bloom is an Academic Fellow of the American College of Trust and Estate Counsel (ACTEC); he currently serves on ACTEC’s State Laws and Legal Education Committees. He is also a member of the American Law Institute and was actively involved in the formulation of the Restatement (Third) of Trusts and the Restatement (Third) of Property (Wills and other Donative Transfers), including the Powers of Appointment Division. Professor Bloom was also an active Observer to the Uniform Powers of Appointment Act.

TOPICS

- ✓ Why Powers Of Appointment (POA) Are Important
- ✓ Basic Federal Tax Rules
- ✓ Non-Tax Aspects Of POA
 - background
 - definitions under UPOA
 - categories
 - general principles of UPOA
 - selected issues involving creation under UPOA
 - selected issues involving exercise under UPOA
- ✓ UPOA Sec. 502: Creditor Claims
- ✓ POA And The Rule Against Perpetuities



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✓ **Major Headings Are:**

- Introduction
- Basic Federal Tax Rules for Powers of Appointment
- Background on Non-Tax Aspects of Powers of Appointment
- Non-Tax Aspects of Powers of Appointment: Definitions under UPOA
- Non-Tax Aspects of Powers of Appointment: Categories of Powers of Appointment; Miscellaneous Rules under UPOA
- Non-Tax Aspects of Powers of Appointment: General Principles of UPOA
- Non-Tax Aspects of Powers of Appointment: Selected Issues Involving the Creation of Powers of Appointment under UPOA
- Non-Tax Aspects of Powers of Appointment: Selected Issues Involving Exercise of Powers of Appointment under UPOA
- Non-Tax Aspects of Powers of Appointment: Creditors' Rights under UPOA
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